## AMENDMENTS TO THE CLAIMS

Claims 1-5 (canceled)

Claim 6 (currently amended): A gear mechanism motor vehicle transfer case for transferring driving force on a first shaft to a second shaft, the gear mechanism motor vehicle transfer case comprising:

a change-direction gear set to change a rotation direction of a the driving force at a right angle, the change-direction gear set comprising a first change-direction gear and a second change-direction gear;

an input shaft rotating coaxially and integrally with the second change-direction gear; an output shaft disposed in parallel with the input shaft;

a power transmission device including a gear set configured to couple the input shaft with the output shaft;

a pair of first bearings aligned in an axial direction, the first bearings rotatably supporting the input shaft, the pair of the first bearings having the power transmission device disposed therebetween;

a pair of second bearings aligned in an axial direction, the second bearings rotatably supporting the output shaft;

a pair of third bearings rotatably supporting the first change-direction gear; and

a housing member for housing the input shaft, the output shaft, the first bearings, the second bearings, the third bearings and the power transmission device, the housing member including a main body formed in a single unitary body, a first cover, and a second cover, the main body supporting one of the first bearings, one of the second bearings, and one of the third bearings, the first cover supporting the other of the third bearings, and the second cover supporting the other of the second bearings,

wherein the housing member is so dimensioned that a first housing chamber defined by the main body and the first cover houses the first change direction gear and the pair of third bearings, and a second housing chamber defined by the main body and the second cover houses the input

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shaft, the pair of first bearings, the output shaft, the pair of second bearings, and the power transmission device, whereby the housing member positions the first change direction gear, the second change direction gear, the input shaft and the output shaft in place.

## Claim 7 (canceled)

Claim 8 (currently amended): A gear mechanism motor vehicle transfer case for transferring driving force on a first shaft to a second shaft, the gear mechanism motor vehicle transfer case comprising:

a change-direction gear set to change a rotation direction of a the driving force at a right angle, the change-direction gear set comprising a first change-direction gear and a second change-direction gear;

- a first gear rotating coaxially and integrally with the second change-direction gear;
- a second gear disposed in parallel with and engaged with the first gear;
- a third gear disposed in parallel with and engaged with the second gear; and

a casing housing the change-direction gear set, the first gear, the second gear and the third gear, the casing including a main body formed in a single unitary body which rotatably supports the change-direction gear set, the first gear, the second gear and the third gear, a first cover for covering the main body so as to house the first change-direction gear in the casing, and a second cover for covering the main body so as to house the first gear, the second gear and the third gear in the casing, whereby the casing positions the first change direction gear, the second change direction gear, the first gear, the second gear and the third gear in place.

Claim 9 (currently amended): The gear mechanism motor vehicle transfer case of claim 8, wherein the first change-direction gear coupled with an output of a transmission of a vehicle to transmit the output to the third gear, and further comprising a seal to prevent intrusion of oil in the transmission.

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Claim 10 (currently amended): The gear mechanism motor vehicle transfer case of claim 8, further comprising:

a pair of bearings, wherein at least any one of the first gear, the second gear and the third gear is disposed between the pair of the bearings.

Claim 11 (currently amended): The gear mechanism motor vehicle transfer case of claim 10, wherein:

at least any one of the first gear, the second gear and the third gear is smaller in diameter than the bearings.

Claim 12 (currently amended): The gear mechanism motor vehicle transfer case of claim 8, wherein:

a plane formed by a rotation axis of the first gear and a rotation axis of the second gear and another plane formed by the rotation axis of the second gear and a rotation axis of the third gear form an angle smaller than 180 degrees and the rotation axis of the third gear is disposed in a direction away from the rotation axis of the first change-direction gear.

Claim 13 (currently amended): The gear mechanism motor vehicle transfer case of claim 8, wherein:

the second gear and the third gear are disposed offset in respective perpendicular directions relative to the a rotation axis of a power transmission member coupled with the first change-direction gear,

a rotation axis of the first gear is disposed offset in a direction away from the first changedirection gear,

a rotation axis of the second gear is disposed offset in a direction closer to the first changedirection gear than the rotation axis of the first gear, and

a rotation axis of the third gear is disposed offset in a direction more distant from the first change-direction gear than the second gear.

Claim 14 (currently amended): The gear mechanism motor vehicle transfer case of claim 8, wherein:

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at least any one of the first change-direction gear and the second change-direction gear is rotatably supported by a pair of bearings receiving force in an axial direction.

Claim 15 (currently amended): The gear mechanism motor vehicle transfer case of claim 8, wherein:

the first gear is disposed between a pair of bearings rotatably supporting the second changedirection gear.

Claim 16 (currently amended) The gear mechanism motor vehicle transfer case of claim 8, wherein:

at least any one of the first change-direction gear and the second change-direction gear comprises a regulation device for regulating tooth contact and pressure of the change-direction gear set by changing an axial direction.

Claim 17 (currently amended): The gear mechanism motor vehicle transfer case of claim 8, wherein:

a pair of bearings supporting the second gear include roller bearings selected from the group of cylindrical roller bearings and needle bearings.

Claim 18 (currently amended): The gear mechanism motor vehicle transfer case of claim 17, further comprising:

a positioning device configured to position the roller bearings in an axial direction.

Claim 19 (original): The gear mechanism motor vehicle transfer case of claim 8, wherein: any of the first gear, the second gear and the third gear are helical gears.